App. F. IX-4

1939-30 (G.B.)

File No. 17/4

Previous References
C.B. 17-4-19 to 24, 23 to 26.
C.B. 17-4-11 to 16, 22.
G.D. 34-30-6, 11, 13, 15, 16

Serial Nos. 1 5 to 18.

Later References

Reserve

General and Revenue Secretariat.

Serial Nos. 1 5 to 18

Part B for April 1931

SUBJECT.

Information furnished by Govt. Mamu
Subdivision re: salt, customs etc.

G.R.S. III—31

DEWAN'S OFFICE 463. 10. SEP. 1930

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

D.O.d. 5th Sep. 30 from
Mr Manu Subedar

The previous papers have been sent unofficially to the Director of Industries & Commerce for ~~reason~~ with reference to another letter received from Mr Manu Subedar a few days back

(2) May return of the file be awaited

Submd
CJA
8/9/30

(3) Proceedings of the meeting at which the terms of reference for the Fact Finding Committee were settled — post up

CJA
9/9

(4) Subd with a draft reply for approval

Dewan) 10/9/30

E

CHIEF SECRETARY'S 9 SEP. 1930

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

DEWAN'S MINUTE.

DEWAN'S OFFICE
12. SEP. 1930

FILE No. 192 .

file sent. n.o.b Dist of y.c.

I do not see in the file our letter of the 30th August last to Mr. Manu Subedar.

I do not think it is desirable to defer altogether the consideration of this problem and its investigation might go on on materials available and on conditions which we consider should govern the settlement of this important matter. Mr. Subedar might attempt the compilation of a statement of debits and credits. It is true that any such statement cannot be very precise but it will be useful in helping us to get a comparative view of our calculations with those of the Committee appointed by the Government of India. The statement will, of course, proceed on certain assumptions.

We might answer the points raised by Mr. Subedar and ask him to keep the problem under study and compile a statement on the information available and on the assumptions made.

As regards the question of the basic year raised by Mr. Subedar, his attention may be drawn to paragraph 4 of the Government of India Resolution dated the 14th August 1930.

Figures of trade imports are not available in a complete form. Per capita basis is the only possible method which could be employed. Actual figures wherever available might be utilised, as far as they go. For the present, the population statistics of the last census may be adopted. As soon as more correct statistics become available, the cal-

culations

calculations now made may be recast.

Mr. Subedar desires to have a copy of "the list of items of central expenditure classified as imperial burdens". We may tell him that we have not so far received a copy of this list. We might write to the Residency to let us have a copy of this list if there is no objection.

The information required in regard to hemps, ganja, charas and drugs of all kinds might be supplied to Mr. Subedar. Some particulars about these articles have, I think, been obtained from the Excise Commissioner.

The Government of India seem to attach a great deal of importance to Ceded Territories in the preparation of statements of debits and credits. I am not sure if it is fair to take this factor into calculation at all. If, however, it should be taken, the question arises as to how far back in history we should go. The territorial limits of ~~the~~ Indian States have changed from time to time and it is not clear if the position at a particular point of time should be considered as the determining element either in favour of or to the prejudice of any State. We might also have examined our own position in this respect and see if any part of Mysore as it stood in the past was added on to British India or to the Territories of any Indian State and if so, under what conditions and when.

Mr. Subedar also raises the question as to whether the Indian Army Expenditure is to be reckoned

DEWAN'S MINUTE.

FILE No. 192 .

as a whole for All-India or whether any portion of it is to be reckoned as intended for the internal security of British India. There are, I think, some pronouncements on this subject by the authorities of the Government of India and he might base his calculations upon them for the present.

Another point mentioned by Mr. Subedar is whether the expenditure of the Indian Army should be considered as a burden to be borne by the population of British India or by the population of All-India. We might have calculations made on both these bases.

Whether Customs, Salt and other revenues should, for purposes of assessment of credits, be taken net or gross is not a matter of great importance and even under this head, we might have calculations made according to both methods, namely, -

1) net revenue after allowing for the cost of administration might be taken for the statement of credits,

and 2) gross credits might be taken for the statement of credits and the corresponding cost of administration included in the statement of debits.

12/8/30

C. B
Revenue Deptt
12/8/30

General and Revenue Secretariat | File No. | of 193 . 927

Serial No.

A revised draft to Mr Manu Subedar on the lines suggested in the Dewan's minute is put up. The following papers may also be perhaps sent to him —

(i) Copies of our recent letter to Resy. furnishing information

(ii) Copy of the Statement furnished by the Excise Comm^r. — Not necessary now

(iii) A copy of the latest Railborne Statistics (1927-28)

(iv) The further general statistics that are expected to be received from the Director

After this letter to Mr Subedar issues, the further action to be taken here may be examined : Some notes already ~~record~~ sent by Mr Subedar have been referred un-officially to the Director I&C. for remarks The notes ~~re Salt~~ since received from him ~~Order Land Rev~~ may also be sent on in continuation. The Dewan's minute may also be sent to him for perusal, with reference to the remarks about Trade Import statistics etc. About the Military Expenditure, the question may be perhaps further examined by H. Secy. Finance. Re: Ceded Territories, the old Records will be looked up

3468/18.9 Talk Sripada Rao in the Secretariat

NOTE—Contn. Sheet

WD 02553—50,000—GPB—8-7 30

Action may be taken as above after submitting the file to the Secy. Dewan

R 10.62 / B 18.9.30 Secy. Manu 17/9/30 Cpl 19.9.30

1348/29

File No. of 193 . General and Revenue Secretariat

The letter to Mr. Manu Subedar will be issued, if approved

WS
25/9/30

Chief Secy 25/9.

X.O.No. 1288 D. 27.9.30 18

To the Manusubedar

Informs him that he may take action to compile the necessary statements with the available material basing the calculations on certain assumptions and answers the several queries put by him.

Sub'd

Action has been taken separately on the note by Mr Manu Subedar asking for details regards the several articles included in the statements of goods on which customs or excise duty is leviable.

Mr Subedar has sent a detailed note (vide linked file) relating to Salt, which has perhaps to be replied to. The Director of Industries & Commerce may be requested to furnish his remarks on this note unofficially, Subd. for orders

Flagged E

18/10/30

Please see linked file

WS
21/10/30.

General and Revenue Secretariat | File No. | of 193 (39)

Serial No.

Mr Subedar has been informed in the linked file that the points (re Salt) are noted. If approved the file will be sent U-O to the Director of Posts & Telegraphs to offer his remarks re this note (Flag E) Mr Subedar also on the points noted by him in his letter dd 5th & 8th Sept 1930 in the file.

Subd.

Not necessary

24/10/30 CPR

Mr. K.R. Please look into the question re: Ceded Territories & trace out the old notes available in the Genl. Records Library etc.

CPR 29/10

NOTE—Contn. Sheet

WD 02553—50,000—GPB—8-7 30

General and Revenue Secretariat | File No. | of 193

Serial No.

S 81

DEWAN'S OFFICE
1167
10. SEP 1930

Letter d. 4th Sep. 30 from Mr. Manu Subedar re: Salt

—

X

The note is based on particulars furnished by Mr. A.V. Raghavacher,

The Director of I & C. has subsequently

4 furnished ~~xxxx~~ figures of imports of Salt for 1927-28, 1928-29 & 1929-30.

The information recently furnished to the Residency is also

F & V put up

GPB 9/9/30

If approved, Mr Manu Subedar will be informed that the re-examination of these figures may be taken up after ~~the Fiscal Commission has~~ we get a copy of the report of the special committee appointed by the Govt of India

2990 10.9

Dewan 9/9/'30

Thumph Jan Sec 10/9/30

Please see note on the other case. We had better examine the points raised by Mr Subedar and give him the information required by him as far as possible. It is well to keep this q^e under active study and to have calculations made on

WD 02553—50,000—GPB—8/30

available data. It is not desirable to defer altogether the consideration of the q.n since 6-9-30

17/9/30

A general reply on the Dewan's note has already been sent to Mr. Mamsubedar so far as the salt tax is concerned. The letter may be acknowledged to the Memorial that the points mentioned ~~will be considered~~ are noted.

21/10/30

Draft after Subd
by
21.10.30

To Mr Mamsubedar
No 1639 d 22-10-30

Acknowledge receipt of the points in it are noted

General and Revenue Secretariat | C/B File No. 17 of 1929.

Serial No.	
17	Letter dated 8.9.1930 from Mr Manni Lubedan. In continuation of his previous Communications, forwd a statement of Credits only, re: Customs, Salt, Kerosene. The previous reports were sent to Dewan yesterday. Another earlier Reference has been referred to the Director of Ind & C. unofficially (11/9 Cpd)

D 881 } C/B
D 882 }

DEWAN'S OFFICE
1318
15. SEP. 1930

Subd for perusal
(Action is being taken as per Dewan's minute on another file)
12/9

Dewan ✓

Thro' Treasy
12.9.30

3152
12.9.

Mny 1578/30

P.P.

B

Dew 16/9

NOTE—Contn. Sheet.

WD 02553—GPB—50,000—8-7 30

Copy of letter dated 28th August 1930 from Mr.Manu Subedar, Kodak House, Hornby Road, Fort, Bombay, to the Chief Secretary to Government, Bangalore.

In view of the urgency of your last letter, instead of waiting for further indication from you, as requested in my last letter to you, I have addressed yesterday a general note to the Dewan Saheb, setting out the preliminaries in a useful form for any general discussion, which might take place immediately either amongst the representatives of the Princes, or amongst the Delegates generally at the Round Table Conference. I trust the First Member, who will act as Dewan, and with whom I shall communicate after Sir Mirza goes to Europe, will have seen this note, and if there are any points arising out of it, which he would like me to deal with, please let me know.

With regard to the various heads of the Claim, I propose to deal in the first instance with the question of Customs in the accompanying note. I shall be much obliged if the Finance Member and yourself will thoroughly go into it and meet the points raised by me. I trust the Dewan Saheb and the First Member will notice that, instead of Rs.80 lakhs, which was in round figures indicated as the Customs Claim in one of the official notes, the claim now comes to be about Rs.65 lakhs and would be very much lower by the time full allowance is made for all the objections noted.

I am sorry that I am a pessimist by nature, but I think it is much better for Mysore to put figures in a manner so that no part of them could be seriously challenged.

NOTE ON MYSORE CLAIM

I Customs.-

I have before me a note sent with the letter of the Chief Secretary, dated 20th June 1930, and another with his letter dated 15th July 1930. With regard to the first, if I recollect right, he said that it was the custom in Mysore to maintain trade statistics from the Railway - Administration. The points, which I would like to know, are:-

(i) Whether the figures of the imports in the State, as they have been given in the Statement, are imports of foreign and ~~xxxxxx~~ dutiable goods only, or, whether they include goods of Indian origin, and whether such statistics are carefully separated. If goods of Indian origin are also included in these statistics, they would be absolutely misleading for the purposes, which we had in mind. If separate particulars are maintained for the goods of Indian origin please let me have the ~~x~~ statistics, giving a statement in the order of the Tariff Schedule, distinguishing goods, which are dutiable under the Tariff Schedule and which are of Indian origin.

(ii) Whether the weight, which is given, is the weight of the article without the container, or with the container. In the matter of railways, as you know, the weight, on which the railway charges, is the full weight, and in some cases this would seriously vitiate the final figures and make them unacceptable.

(iii) I should like to know how the value column has been made up. Is it from an invoice accompanying a railway receipt? I am not aware of this being a general practice, as invoice and other documents are all invariably posted afterwards, and unless there is some definite effort to receive accurate figures, the figures are likely to be out. Even if they are from actual invoices accompanying the documents, it would be important to ascertain whethe

whether they include the freight handling and agency charges from the port to the Mysore destination, as it will not be right to add to the value of the goods imported these charges, on which no customs is collected by British authorities at the port. If, on the other hand, these values are merely calculated from some kind of Schedule of values, please let me know in what way these figures are reached.

With regard to these figures, I would draw your attention to Item 6, viz. Salt. If this duty is calculated in the Customs under the head of Customs, it would not be possible for the claim of Salt on the basis of population and consumption as it has been done, as it would involve counting the item over twice. Please let me know whether this is so, and an allowance is to be made under the head of Salt on this account, or whether the Mysore Government prefer in their calculations to remove Salt altogether from the head of Customs and to deal with the question of Salt under the separate head. A clear direction under this head is required in as much as the actual figure payable on the trade imports is put down at Rs.11,13,000, whereas what would be justified on the basis of population under the head of Customs, is only Rs.4 lakhs. This is a very wide discrepancy and would be challenged at once.

With regard to items 11 and 12, viz. Kerosene, it would be important to ascertain whether the bulk of the imports in Mysore are from abroad or from Burma, as the scale of import duty and the excise charge on Burma are not the same. The import duty is higher and if the Customs on the entire quantities used by Mysore is to be indicated on the higher scale, it must be quite clear that the produce of Burma does not reach Mysore. I am, however, inclined to think that it would not be so, particularly in respect of quantities received from the Madras Port. Please enquire and let me

know

In the matter of item 16, Arms & Ammunition, the Chief Secretary's official note says that the bulk of these imports might be counted for by the presence of the British army in the Cantonment. By the Treaty, Mysore cannot charge anything in respect of the use of these materials. It would not be, therefore, fair and proper to include this heavy item of Rs.2,26,501 in the claim under Customs.

Item 20, Cotton Piecegoods: The discrepancy between the duty on the population basis and the actual is so great that, in spite of the compensatory value of the extra for yarn, it needs some further explanation. Either the use per head in Mysore of cloth must be very much less than elsewhere, or there is something wrong with the figures. It is possible that during that particular year, the import of cloth in Mysore may be particularly low, in which case please have the figures for three more years worked up for this particular item.

Item No.21. I cannot understand the duties put down at Rs.81,543/- being 10 per cent. of Rs.8,96,969/-, which is the value. Now can I understand why Mysore should take double the quantity, which it would on the basis of population, unless during this particular year there were heavy purchases on account of the Mysore State Railway, in which case it would be desirable to have a ten-year statement of this particular head prepared in order to get the corrected average figure.

Item No.22: Here again Mysore's actual is more than double of the consumption in British India, of dry fruits and nuts. Is it possible then that here is an item, in which the imports are not of foreign goods, on which the duty is collected at British ports, but of Indian goods? In any case, packing, transport, agency and other charges in the case of such an article would be considerable. From this point of view I would expect to see a much larger difference in the final total for all articles than appears in the statement.

In the matter of Item 23, (Oilmans Stores), the actuals are very much lower, being only about 40 per cent. of what would

would be justified on population basis. In view of the large population in Mysore cantonments, in Bangalore, in connection with the gold mines and the plantations of Europeans, there seems to be some doubt about this figure in my mind, unless there are land routes, by which this class of goods is brought in or by post parcels and passengers luggage and other methods, which would not come in the declaration of railway goods.

Under the four heads, viz. 24, 25, 26 and 27, the actuals are very much more than are indicated in the calculation on the population basis. This may be due to the presence of more Europeans, or to the value being inflated by freight and agency.

Item No.30 is the one, which has puzzled me a good deal, as Mysore is claiming over 10 per cent. of the entire total in British India in respect of cynide, drugs and medicines. Cynide is explained in respect of the gold mines, but the consumption of drugs and medicine in Mysore could not possibly be on the scale indicated, viz. one-tenth of the total, whereas the population is less than one-fiftieth. As the amount runs into a few (over 5 lakhs) lakhs of rupees, please get further details of how this amount is made up and of the accounts for it, in order to be sure that there is no mistake.

Items 33 & 34. are much in excess of what would be justified on the population basis. There does not appear to be any reason why Mysore should consume more of glass and earthenware and of paper, pasteboard and stationery, than the rest of India. The inflation must be obviously due in the case of glass to freight, insurance, transport, agency and other charges.

General:-The discrepancy might arise from the fact that the census figures are for 1921, whereas the trade figures are for 1928-29. I should like to have the opinion of the Census Commissioner of Mysore as to whether he thinks that on the whole the population has gone down, or gone up, or whether the variation will be heavy showing an increase.

I have already indicated that the figures of goods made in India and goods from abroad must have been mixed up, and I am strengthened in this apprehension by the note, which the Chief Secretary's Office has made against Item No.48. In the matter of Item 34, such as paper, I would like to know whether paper produced by the Titaghur Mills is coming in, say for State requirements, and whether it is carefully sifted and that figure omitted from the statement supplied.

With regard to the claim on Customs, the difficulty in going on actual figures of importation would be that material, which has paid customs duty at British Ports is then manufactured, altered, re-graded, sifted and packed separately under a new designation. Thus, in the matter of utensils of all kinds, of aluminium, brass, etc., it is not unlikely that these are put in the Mysore statistics as utensils, but have paid duty as unwrought sheets. Even if, therefore, the State had a proper system of collecting statistics at their railways (which very few States have), the figures secured would not be necessarily conclusive, but would have only an indicative value. It would not be possible, except by efforts of a few years at a stretch, to get a declaration with the railway receipt that the materials used in the articles imported were foreign, but the article was made in India.

Another important factor to consider in the customs statistics, would be, whether there is in vogue for Mysore citizens going in to the main ports and making their purchases there and bringing them over by way of personal luggage, or order material from firms at main ports and get it in as post parcels unclassified. When no duty is collected, naturally no steps are taken to keep statistics of this kind. But, if in the opinion of the Chief Secretary's office, there would be an appreciable amount of this traffic, a lump sum might be added to the figures under the head of Customs.

In the statement, which I have dealt with, the figures of Customs have been taken at the gross receipt at British ports, no allowance having been made for the cost of collection. Therefore, an explanation is required as in the case of drugs and medicines the argument becomes much more pointed.

With regard to the Statement No.2 sent with the letter of the Chief Secretary, dated 15th July 1930, which works out figures of customs payable to Mysore on the basis of population, after making allowance for cost of collection, I should like to know why the Chief Secretary's office has excluded Burma. In all calculations at present, Burma being an administrative part of India, it would not be correct to exclude Burma. I should also like to know why the figures for 1928-29 have not been included. It is more important that this year be adopted for both the statement of Customs collection on the figures of population, so as to reach some kind of uniformity.

I regret to have to give more work to the Chief Secretary's office, but I should like the calculations of 1928-29 to be made on the following basis.

Total customs, India and Burma Rs.
Less Export Duty
" Charges.

Total Customs, India and Burma.

Before this figure can be finally accepted, allowance would have to be made for two factors, viz. Customs receipts at ports of Indian States ("Plus"), and drawback and allowances given on re-exports ("Minus").

There would be a small 'plus' factor in the matter of pearls diamonds and jewellery (both real and fake); these articles move from ports in post parcels or by hand. Have the post office got any particulars. In any case please get particulars of registered and insured parcels.

28-8-30. Sd/- Manu Subedar.

"Copy"

Telegrams:—"PENLOCOTIV"
Telephone: 24667.

KODAK HOUSE,
HORNBY ROAD, FORT,

BOMBAY, 14th September 1930

C.S: 881

CS 17-9-30

My dear Madhava Rau,

I am sending you herewith my comments in respect of salt. I shall be obliged if you will have these placed before the ~~First Member~~ Dewansaheb and, wherever he agrees with me, have a new calculation made on the basis indicated.

Yours sincerely,

Manu Subedar

N. Madhava Rau, Esq.,
Chief Secretary to Mysore Government,
Bangalore.

Encl.

CLAIM NO. 2.

S A L T.

For the calculation of Mysore's due in respect of salt, several questions arise.

(1) As already indicated, salt must be altogether excluded from the statement giving the amount of Mysore's contribution in the shape of customs duties. Such exclusion in the total of the column of duty payable on Mysore trade would Rs.11,13,807/- and Rs.4,04,574/-.

In Government of India finance, the total revenue from salt from all sources, is taken together as will be seen from the accompanying statement for the year ending 31st March 1924. (I am trying to get figures for the other years on the same basis). Attention is invited to the statement of salt revenue charges, in which it will be found that the figure of the accompanying statement tallies with the figure taken for 1923-24.

(2) Whatever figure is to be taken will depend on the base year, and no base year has so far been indicated by Government of India or by Mysore Government. In the absence of any indication, there is no harm in taking the figure from 1921-22 to 1927-28, as have been taken by the office of the Chief Secretary. But, as during 1923-24 the salt duty was at a higher rate than at present, that particular

Dr. A.N. Raghavan's Note P.X.

year would have to be omitted. Omitting that year, the average comes to Rs.10,12,410/-, instead of Rs.11,00,000/- which has been put down.

(3) In all such cases it would be open to Mysore to point out that the charges, which are excluded in the case of salt, are in some cases purely historical charges incurred in the interests of British Indian revenue. In other cases they represent business mistakes of the Salt Department in the sense of heavy capital cost incurred uselessly and having to be paid for.

(4) It would be important to ascertain whether the Mysore trade figures are reliable. They have varied from 6,88,00 maunds under 1921-22 to 8,78,782 maunds in 1924-25,- a very substantial variation, which needs an explanation. On the basis of these trade figures, the duty worked out would again have to be corrected by the omission of the year 1923-24. The figure comes to 8,30,700 mds., instead of 9,43,570 mds. Even here the charges and the cost of the Board of Revenue and the Finance Department have been excluded, and therefore a counter-claim may be made by the British Government. In a statement, which gives merely the claim of Mysore without any reference to the counter-claim, deductions must be made on this account. I would therefore ask for the statement to be worked out again in the light of what has been pointed out.

(5) The Mysore note takes the average of the two statements, which would now be Rs.9,21,554/-, instead of Rs.10,21,785/-.

(6) It would be an important subsidiary point to raise as to the duty free supplies, which the British Government gives to certain States. As Mysore has nothing to do with it, it should get full credit. On the other hand, the multiple of population, which Mysore is taking, would be wrong, because certain States in Western India have got the right to manufacture salt on their own, and the whole of the Western Inda Agency and Cutch with a population of something like six million people are consuming salt, which is very cheap, which pays no duty to the British Government and which does not enter into their account.

Government of India Salt Revenue

for the year ending 31st March 1924.

	Rs.
Sale of Government salt	68,92,249
Excise duty on salt manufactured locally	6,97,85,360
Duty on imported salt	2,25,33,448
Frontier duty on salt imported by land	6,76,202
Rent of warehouses	2,33,655
Miscellaneous Receipts	11,17,091
Total Salt Revenue	10,12,38,005
Deduct - Refunds	10,87,135
Nett Revenue from Salt	10,01,50,870

Total charges under Salt Rs. 1,36,11,986.

TELEGRAMS:-"PENLOCOTIV."
TELEPHONE:- 24667.

KODAK HOUSE,
HORNBY ROAD, FORT,
BOMBAY 5th Septr 1930.

CB. 882.
CS 17-9-16

My dear Mr. Madhava Rau,

I acknowledge your letter dated 30th August 1930.

As desired by you, I am preparing a statement of debits and credits, but I trust it will be realised that the statement contains merely a few statistics without any serious intrinsic value. It is quite possible that the Mysore Statement will be a little more accurate than the statement of other States. But, in the absence of some indication by Government of India on the following points, the statement can be only used in the most general manner.

(1) What is the basic year, for which your calculations are to be made, or, whether the basis is to be the average of a certain number of years, and, if so, which?

(2) Whether the figures are to be based on actual figures of trade imports, etc., or, whether they are to be on the basis of population. If so, whether the population statistics of the last census are to be accepted for the purpose.

In the reference of the Statistics Committee, which has been appointed by Government, I read that "The Committee is being supplied with a list of items of central expenditure classified as Imperial burdens." I should like to have a copy of this if you have received it, as it will be a working

7

Does not seem to have been recd)

indication of what the counter-claims are going to be.

There is an item of credit, viz. hemps, ganja, charas and drugs of all kinds, the revenue of which goes to the Provincial Government in British India. From which province Mysore is importing these, in what quantities, and at what price, and whether Mysore has a claim under this, is an item, on which I should be much obliged if you will get information out of your office and let me have the figures.

The Foreign & Political Department is going to give a list to the Committee of Ceded Territories. The present Dewan (then the First Member) in the course of discussion when I was in Bangalore, indicated that in respect of Mysore treaties, it would be rather difficult to bring in any question of Ceded Territory. No territory was given by Mysore as such, when Mysore was a fully independent and competent sovereign state. I doubt whether the Political Department will go behind these treaties, but it is important to ascertain whether some of the Mysore districts which were taken away after the defeat of Tippu Sultan, are mentioned by the Foreign & Political Department to the Statistics Committee.

Until Government list of these items is available there does not appear to be much use to reckon up the debits. I will indicate only two or three small obvious difficulties.

(i) Whether the Indian army expenditure is to be reckoned as a whole for all-India, or, whether any portion of it is to be reckoned for internal security of British India.

(ii) Whether the expenditure on the Indian army is to be taken on the basis of the money being spent for and by British India at present, and, therefore, on the basis of Rs.57 crores against 247,000,000 population, or, whether it is to be taken against 319,000,000 population.

(iii) Similarly whether the financial administration of customs, salt and all the other departments, under which credits are being claimed, will appear as debits, or, whether the credits will be taken as nett credits and the deduction should be made under the credits.

I shall, therefore, await the receipt from you in respect of the debit side of this information, as otherwise the figures are likely to be extremely wide and inconclusive.

Yours ~~faithfully~~ Sincerely,

Mann Subedar

N. Madhava Rau, Esq.,
Chief Secretary to Mysore Government,
Bangalore.

TELEGRAMS:-"PENLOCOTIV."
TELEPHONE:- 24667

KODAK HOUSE,
HORNBY ROAD, FORT,
BOMBAY, 8th Septr. 30

CB 17-29-7
CB 929

My dear Madhava Rau,

Further to my letter dated 5th instant, with reference to your desire to have a statement of something immediately available for general purposes, I am sending you herewith a statement of the Credits, and with regard to the Debits, I am awaiting the list asked for from you, but have worked out the general figures for the Army. From this you will see that roughly Mysore is entitled to receive from British Government either the actual cash or the equivalent of ~~Rs.~~ Rs. 50 lacs to Rs. 75 lacs.

I must, however, definitely state that not one of the various figures that we have taken into this estimate could be regarded as by any means a correct figure, and that in some cases the margin of error is not as much as 2 per cent., but would exceed 10 per cent. The statement would, however, show that Mysore's position in respect of this is stronger than that of any other State in view of their very substantial direct contribution.

Yours sincerely,
Manu Subedar

N. Madhava Rau, Esq.,
Chief Secretary to Mysore Government,
Bangalore.

Encl.

P. S. Please get the arithmetic of the figures checked up in your office.

Basic year. 1928-29

Basic year.

CREDITS.

	Minimum Figures.	Maximum figures.	Average.
Customs	Rs.68,69,019	Rs.76,71,856	Rs. 72,70,438
Salt	9,39,806	11,90,574	10,65,190
Kerosene & Petrol	8,24,633	10,45,683	9,35,158
Hemps & Deruga Other excise articles	)Figures not)sent from)Mysore Secre-)tariat		
Opium		3,949	3,949
Currency & Mint	4,05,246	5,25,000	4,65,123
Railways	8,42,455	9,78,374	9,10,415
Miscellaneous, Cantonments, etc.		1,00,000	1,00,000
Direct contributions, Tribute		24,50,000	24,50,000
		Total	Rs. 1,32,00,273

1928-29.

C U S T O M S.

Total customs revenue, India & Burma		Rs.49,28,00,804
Less: Export duty	Rs. 5,58,28,000	
Charges	93,53,081	
Revenue derived from Mineral Oils, & Motor Spirit	4,40,98,000	
		10,92,79,081
For purposes of calculating Mysore's claim, total customs revenue of India & Burma		**Rs. 38,35,21,713
Total population of India & Burma		318,942,480
Population of Mysore		5,978,892
Therefore, Mysore's share of customs revenue (1.87% of revenue of India & Burma on population basis)		Rs. 76,71,856.
Mysore Secretariat's calculation of the share of customs revenue of Mysore on the basis of trade imports of Mysore & duty paid thereon		Rs. 68,69,019.

**Before this figure can be finally accepted, allowance would have to be made for two factors, viz. Customs receipts at ports of Indian States (Plus) and drawback and allowance given to re-exports (Minus). There would be a small Plus factor in the matter of pearls, diamonds and jewellery (both real and fake); these articles move from ports in parcels or by hand. Also for collections of duty by Indian States with ports of their own.

(Already deducted 87.73 lacs as Refunds)

S A L T.

Consumption of salt in India	Mds.	50,025,782 **
do.		4,112,640,000 pounds
Population of India		318,942,480
Consumption of salt per head in India		13.2 pounds
Population of Mysore		5,978,892
Consumption of salt in Mysore in pounds		77,912,374 pounds
do. in maunds		9,32,345 mds.
Duty paid by Mysore	Rs.	11,65,431
Deduct:		
Charges under Salt during 1926-27 for		
(India & Burma Rs.1,19,95,743)		
Proportionate charge of Mysore		2,25,625
Salt refund that can be claimed by Mysore	Rs.	9,39,806

** The consumption of salt is taken as for the year 1926-27 as later figures are not available here.

(Note: If consumption of Salt is Mysore is taken on Southern Indian basis, it would be much higher, and the figure would increase correspondingly).

		1928-29
Total revenue of Government of India	Rs.	7,59,92,742
Total charges do.		1,23,25,677
Nett revenue	Rs.	6,36,67,065
Population of India		318,942,480
Per head salt revenue (nett) in India	Rs.	0/2/9
Population of Mysore		5,978,892
Therefore, Mysore share of nett salt revenue	Rs.	11,90,574

(For accuracy, deduct 6,000,000 out of this, being population of Kathiawar & West India States, who make their own salt).

KEROSENE & PETROL.

Customs Revenue of Government of India on		
Mineral Oils (sea customs)		Rs. 1,93,60,000
Motor Spirit (excise duty)	1,55,03,000	
Kerosene do.	92,35,000	
		2,47,38,000
Nett revenue of Government of India on Kerosene & Petrol consumed by a population of 318,942,480		Rs. 4,40,98,000
Therefore, Mysore's share on the basis of population (Mysore population5,978,892, i.e. 1.87% of India & Burma)		Rs.8,24,633

Duty on: Calculated on basis of Mysore Trade Imports:-

Kerosene	Rs.10,27,459	
Liquid Fuel	18,209	
	Rs.10,45,668	Rs.10,45,683

O P I U M.

Statement of Opium Purchases and outgoings to Government of India in excess of cost price.

Year.	Quantity purchased and rate.	Cost of outturn and transport at 1 Rupee per seer charged by Hovernment of India.	Nett outgoing in excess of actual cost to Govt. of India.
1928-29	1000 seers @ Rs.24/5 per seer 1000 seers @ Rs.23/7 per seer	21.9*	Rs. 3,949. 0. 0

*Calculated on the same basis of out-turn cost as in 1927-28.

Remarks:- This is on the basis that opium is sold to Mysore at a price, which leaves no commercial profit to the British Government. There can be no direct claim on behalf of the Mysore population on the profits, which the British Government will make in respect of exported opium, as Mysore has no poppy cultivation and did not have any. A claim under this head could only arise for those States that had poppy cultivation in the past, but if there is a restriction in cultivation, the export also would be proportionately reduced.

1928-29.

CURRENCY & MINT.

Revenue of Government of India		Rs. 2,88,32,728
Expenditure	do.	71,61,822
Nett revenue (for a population of 318,942,480)		Rs. 2,16,70,906
Calculated on the population basis, Mysore's share (with a population of 5,978,892) will be 1.87% of nett revenue for all-India	Rs.	4,05,246.
Average of Mysore Secretariat's calculation for 6 years (Rs.31,50,000)	Rs.	5,25,000

1928-29.

RAILWAYS.

Total population of India & Burma		318,948,480
Nett railway revenue of Government of India	Rs.	5,23,19,457
Mysore population		5,978,892
Therefore, Mysore's claim of railway revenue **	Rs.	9,78,374

** Railway profit earned by Mysore during the year should be deducted from this sum.

Dear Mr.Manu Subedar,

I am desired to acknowledge with thanks the receipt of your letters dated 4th, 5th and 8th instant.

We have not yet received copies of any statements compiled by the Political and Financial Departments of the Government of India for the use of the Statistics Committee.

While agreeing with you that any statement of debits and credits that might be prepared at this stage cannot be very precise, Government consider that ~~it~~ such a statement will be useful in helping us to get a comparative view of our calculations with those of the Committee appointed by the Government of India.

I am therefore to request that you may kindly keep the problem under study and attempt to compile a statement on the materials available and on conditions which, we consider, should govern the settlement of this important matter. The calculations will, of course, have to be made on certain assumptions; and with reference to the several questions raised in this connection in your letter of the 5th instant, I am to state as follows:-

(1) As regards the question of the basis year, reference is ~~kindly~~ invited

to para 4 of the Government of India Resolution dated 14th August 1930 (announcing the appointment of the Statistics Committee) which is reproduced below:-

"It will be the duty of the Committee to collect figures showing the average annual expenditure of the Government of India in respect of each item on the provisional list of Imperial burdens. In working out the averages, the Committee should take, as far as possible, the actual figures available for three years and the revised and budget estimates for the remaining two."

(2) Figures of trade imports are not available in a complete form and so per capita basis is the only possible method which could be employed. For the present, the population statistics of the last Census may be adopted.

(3) The question re: "Ceded Territories" is not one which can be readily answered and requires examination with reference to past records. For the present this item may be left out of account.

(4) It is believed that there are some pronouncements by the authorities of the Government of India in regard to the reckoning a portion of the Army Expenditure as intended for the Internal Security of British India. Calculations may be made on this basis.

Vide pp 340-341 of the Report of the Indian Central committee

As regards the question whether the expenditure of the Indian Army should be considered as a burden to be borne by the population of British India, or by the population of All-India, I am to suggest that calculations may be made on both these bases.

(5) Whether Customs, salt and other revenues should be taken net or gross does not seem to be a matter of great importance. Under this head also, we may have calculations made according to both methods.

The notes already sent by you are under examination and in the meantime I am sending for your information copies of some recent communications to the Residency furnishing some particulars asked for by them. A copy of the Statistics of Rail borne Trade of Mysore for 1927-28 (latest available) is also sent.

Yours sincerely,

Chief Secretary to Govt.

~~No ind hemp drugs are imported into the State. As regards Opium, the Mysore Govt gets it from the Madras Govt.~~

B.K.M.

25th Sep. 0

No 1285/CS 17-29-18

Cur (1 Vols) letters - sent separately.

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Yours sincerely,

To

Manu Subedar, Esq.,
Kodak House,
Hornby Road, Fort,
BOMBAY.

Rcd with letter No. C3-229/30-31 d. 20.8.30
from Director of I&C.

Name of articles.	Unit.	Quantities and values of Imports into Mysor				
		1927-28.		1928-29.		
		Quantity.	Rs.	Quantity.	Rs.	Qu
Salt	Ry Mds	7,93,801	22,23,877	8,91,046	24,09,044	8,

Average imports for last 3 years, by rail 1 cs

Average consumption of salt

By Rail

1929-30.		Rate of Excise.	Total amount of Excise duty paid.		
			1927-28.	1928-29.	1929-30.
antity.	Rs.		Rs.	Rs.	Rs.
8,705	23,00,147	1-4-0 per md.	9,92,251	11,13,808	10,48,381

8,41,000 mds. which gives an average consumption of 11.5 lbs per head.

Madras Presidency is about 18.8 lbs per head.

Appendix L

Statement showing dutiable articles imported into Mysore State by rail during the years 1927-28, 1928-29, 1929-30

Description of articles.	Year.	Unit of calculation.	Rate of duty advalorem.	Imports into the State by rail during the last 3 years.. Railway Maunds.	Equivalent units.	Value Rupees.	Duty payable Rupees.	Total amount of customs collected in British India Rupees.	Proportionate duty on the basis of population - 1/50th Rupees.
Part I									
Free of duty.									
-Nil-									
Part II.									
Non protective duty at special rates.									
1. Fish.	1927-28	82 2/7 lbs	0-7-6	15,995	-	3,99,875	6,097	1,06,458	2,129
	1928-29	-	-	13,385	-	3,34,625	6,274	77,287	1,545
	1929-30	-	-	11,750	-	2,93,750	5,508	-	-
2. Sugar refined.	1927-28	Cwt.	4-8-0	1,74,531	1,28,227	21,00,007	5,77,021	6,60,11,853	13,00,237
	1928-29	"	"	2,11,465	1,55,362	24,32,040	6,99,120	7,75,69,409	15,51,388
	1929-30	"	"	2,42,624	1,78,254	27,90,176	8,02,143	-	-
3. Tobacco	1927-28	Lbs	1-8-0	1,20,068	98,79,881	56,87,187	-	52,22,793	1,04,456
	1928-29	"	"	1,49,552	1,23,05,993	70,70,845	-	1,04,02,152	2,08,043
	1929-30	"	"	1,68,398	1,38,56,750	86,83,104	-	-	-
4. Cheroots.	1927-28	Lbs	75%	1,249	1,02,775	99,920	42,622	1,45,010	2,900
	1928-29	"	"	1,337	1,10,016	1,17,656	50,424	1,41,384	2,827
	1929-30	"	"	1,344	1,10,592	1,18,272	50,688	-	-
5. Cigarettes	1927-28	Per 1000	7-0-0	2,000	2,00,00,000	1,28,000	1,40,000	1,57,51,803	3,15,036
	1928-29	"	"	3,569	3,56,90,000	2,71,244	2,49,830	1,47,31,652	2,94,633
	1929-30	"	"	3,067	3,06,70,000	2,33,092	2,14,690	-	-
6. Liquid fuel (in tins & Bulk)	1927-28		7½%	18,841	-	2,00,458	13,985	13,98,059	27,961
	1928-29	-	"	24,590	- - -	2,61,000	18,209	14,02,494	28,050
	1929-30	-	"	18,153	- - -	1,93,725	13,516	-	30,084

7. Lubricating Oil.	1927-28	Impl. Gallons	0-1-6	28,352	1,98,464	4,67,808	16,539	16,49,515	
	1928-29	-	-	31,103	2,17,721	5,13,200	18,143		
	1929-30	-	-						
8. Motor Cars & Motor cycles.	1927-28	-	20%	No. 180	-	4,05,000	67,500	89,57,583	1,79,152
	1928-29	-	-	No. 327	-	7,35,750	1,22,625	1,02,14,319	2,04,286
	1929-30	-	-	No. 317	-	7,13,250	1,18,875	-	-
9. Cotton twist and Yarn (European)	1927-28	Per Lb$.	0-1-6	13,282	10,92,919	11,84,249	1,02,461	43,45,289	86,906
	1928-29	-	-	13,085	10,76,708	13,10,568	1,00,941	45,80,346	91,607
	1929-30	-	-	19,169	15,77,335	19,16,900	1,47,875		
10. Cotton piece goods.	1927-28	-	11%	12,995	-	20,88,917	2,07,010	6,25,16,947	12,50,339
	1928-29	-	-	16,826	-	27,62,273	2,73,738	6,04,48,757	12,08,975
	1929-30	-	-	15,423	-	23,13,450	2,29,261		
Part III.									
Duty at 2½ per cent advalorem. N I L .									
Part IV.									
Duty at 10 per cent Advalorem.									
11. Materials for Railway construction.	1927-28	-	10%	54,085	-	3,89,071	35,370	28,93,603	57,872
	1928-29	-	-	1,37,593	-	8,96,969	81,543	20,16,217	40,324
	1929-30	-	-	1,87,185	-	11,23,110	1,02,101	-	-
Part V.									
Duty at 15 per cent advalorem.									
12. Dried fruits and nuts.	1927-28	-	~~15%~~	22,973	-	12,63,515	1,64,806	30,38,312	60,766
	1928-29	-	-	17,608	-	10,56,480	1,37,801	26,03,006	52,060
	1929-30	-	-	19,947	-	11,96,820	1,56,107	-	-
13. Oilman Stores.	1927-28	-	15%	10,536	-	6,84,840	89,327	95,59,811	1,91,196
	1928-29	-	-	10,413	-	6,76,845	88,284	92,03,270	1,84,065
	1929-30	-	-	9,646	-	6,26,990	81,781		

Description of articles.	Year	Unit of calculation.	Rate of duty advalorem.	Imports into the State by rail during the last 3 years. Railway Maunds.	Equivalent units.	Value Rupees.	Duty payable Rupees.	Total amount of customs collected in British India Rupees.	Proportionate duty on the basis of population - 1/50th Rupees.
14. Apparel	1927-28	-	15%	6,370	-	8,36,161	1,09,064	35,30,108	70,602
	1928-29	-	-	6,617	-	8,73,430	1,13,925	35,33,839	70,676
	1929-30	-	-	8,752	-	11,10,700	1,44,874	-	-
15. Explosives.	1927-28	-	15%	8,542	-	7,29,807	95,192	3,87,684	7,754
	1928-29	-	-	9,196	-	7,54,072	98,357	3,67,102	7,342
	1929-30	-	-	9,025	-	7,40,050	96,528	-	-
16. Drugs and Medicines and Chemicals.	1927-28	-	15%	22,408	-	36,97,320	4,82,259	-	-
	1928-29	-	-	27,962	-	40,12,647	5,23,375	-	-
	1929-30	-	-	27,732	-	38,82,480	5,06,410	-	-
17. Scientific Instruments.	1927-28	-	15%	371	-	67,927	11,469	45,05,050	90,101
	1928-29	-	-	354	-	83,898	10,943	51,66,558	1,03,331
	1929-30	-	-	323	-	75,905	9,900	-	-
18. Paints and colours.	1927-28	-	15%	6,802	-	2,41,232	31,465	38,72,652	77,453
	1928-29	-	-	8,667	-	3,08,221	40,203	26,19,420	52,208
	1929-30	-	-	8,037	-	2,81,295	36,690	-	-
19. Glass and earthenware	1927-28	-	15%	29,042	-	5,80,840	75,762	31,57,867	63,157
	1928-29	-	-	34,047	-	6,80,940	88,800	32,00,844	64,017
	1929-30	-	-	34,917	-	6,98,340	91,088	-	-
20. Paper, pasteboard and stationery.	1927-28	-	15%	74,204	-	11,77,988	1,53,651	49,29,335	98,587
	1928-29	-	-	87,428	-	13,87,919	1,81,033	54,45,698	1,08,914
	1929-30	-	-	82,681	-	13,02,226	1,69,855	-	-
21. Soaps.	1927-28	-	15%	10,560	-	2,70,600	35,295	23,81,622	47,633
	1928-29	-	-	12,833	-	3,28,846	42,893	23,45,969	46,919
	1929-30	-	-	12,302	-	3,13,701	40,917	-	-
22. Woollen Yarn Goods.	1927-28	-	15%	4,167	-	5,55,300	72,430	69,93,685	1,39,874
	1928-29	-	-	4,200	-	5,67,450	74,016	62,67,085	1,25,341
	1929-30	-	-	5,138	-	6,16,560	80,421	-	-
23. Bicycles and parts.	1927-28	-	15%	5,944	-	5,34,960	69,777	44,13,430	88,268
	1928-29	-	-	7,223	-	6,50,070	84,791	56,35,300	1,12,706
	1929-30	-	-	7,542	-	6,78,780	88,536	-	-
	[illegible]	-	15%	7,384	-	3,14,717	41,050	14,12,412	28,248
						3,77,337	49,216	15,25,502	30,520

wrought.	1928-29	-	-	6,561	-	3,93,660	[illegible]		
	1929-30	-	-						
						3,18,129	41,495	25,71,127	51,422
25.Brass unwrought	1927-28	-	15%	8,235	-	3,91,513	51,067	24,15,919	48,318
	1928-29	-	-	9,279	-	4,01,750	52,402	-	-
	1929-30	-	-	8,035	-				
						39,723	5,181	75,357	1,507
			15%	105	-	10,530	1,384	1,37,599	2,752
26.Mercury	1927-28	-		30	-	22,050	2,876	-	-
	1928-29	-	-	~~55~~ 63	-				
	1929-30	-	-						
						3,77,569	49,247	35,71,306	71,426
				28,241	-	5,13,089	66,924	44,12,289	88,245
			15%	40,864	-	5,49,497	71,673	-	
27.Other Metals.	1927-28	-		44,029	-				
	1928-29	-	-						
	1929-30	-	-						
Part VI.									
Duty at 30% advaloren.									
						28,800	6,648	7,72,964	15,459
				144	-	38,600	8,907	8,10,830	16,216
28.Clocks and watches.	1927-28	-	30%	193	-	30,400	7,015	-	
	1928-29	-	-	152	-				
	1929-30	-	-						
						2,48,250	57,289	28,87,144	57,743
				4,965	-	2,86,050	66,012	28,81,081	57,621
29.Glass Bangles.	1927-28	-	30%	5,721	-	2,84,700	65,700	-	
	1928-29	-	-	5,694	-				
	1929-30	-	-						
Part VII									
Duty at special protective rates									
						35,43,323	5,14,842	2,06,47,578	5,92,951
				4,10,706	-	37,95,371	5,51,464	2,62,45,038	5,24,900
30.Wrought Iron and steel.	1927-28	-	17%	4,35,662	-	44,25,371	6,43,003	-	
	1928-29	-	-	4,91,708	-				
	1929-30	-	-						
						7,13,980	1,64,764	7,31,339	14,627
				4,924	-	9,81,505	2,26,501	6,11,693	12,233
31.Arms and Ammunition.	1927-28	-	30%	6,769	-	13,12,105	3,02,793	-	
	1928-29	-	-	9,049	-				
	1929-30	-	-						
						9,70,914	1,27,815	62,74,592	125,402
				19,097	-	8,60,993	1,12,303	62,77,165	1,25,543
32. Cyanide	1927-28	-	15%	18,319	-	8,30,960	1,08,386	-	
	1928-29	-	-	17,680	-				
	1929-30	-	-						

Description of articles.	Year	Unit of calculation.	Rate of duty advalorem	Imports into the State by rail during the last 3 years. Railway Maunds.	Equivalent units.	Value Rupees.	Duty Payable.	Total amount of customs collected in British India Rupees.	Proportionate duty on the basis of population - 1/50th Rupees.
33. Candles	1927-28	-	15%	7,110	-	2,34,185	30,546	46,888	938
	1928-29	-	-	4,912	-	1,57,184	20,502	30,905	618
	1929-30	-	-	4,345	-	1,39,040	18,135	-	-
TOTAL.	1927-28						36,38,247	26,26,13,887	51,47,820
	1928-29						42,57,953	27,49,69,714	52,91,170
	1929-30						45,29,237		
									DUTY PAID.
34. Ale and Beer	1927-28	Gallons	0-8-0	18,182	1,09,092	3,63,640			54,546
	1928-29	"	"	20,663	1,23,978	4,13,260			61,989
	1929-30	"	"	18,023	1,08,138	3,60,460			54,069
35. Wines and Spirits.	1927-28	Gallons	15% (Advalorem)	9,059	18,116	5,43,536			70,896
	1928-29	"	"	8,900	17,801	5,34,000			69,652
	1929-30	"	"	8,167	16,334	4,90,030			63,916
Total.	1927-28								52,73,262
	1928-29								54,22,811
	1929-30								

Appendix IV

Statement showing the quantity of salt Excisable articles imported into Mysore by rail during the years 1927-28, 1928-29, 1929-30.

Description of articles.	Year	Unit of calculation.	Rate of Duty	Imports into the State. Railway Maunds.	Equivalent Units.	Value Rupees.	Total Duty paid.
Petrol.	1927-28	Gallons	0-6-0	-	8,09,400	11,12,925	3,03,525
	1928-29	"	"	-	13,55,894	18,64,355	5,08,461
	1929-30	"	"	-	17,94,924	24,68,020	6,73,097
Kerosine Oil.	1927-28	Gallons	0-1-6	-	44,82,853	39,08,420	4,20,267
	1928-29	"	"	-	40,34,950	30,20,494	3,78,277
	1929-30	"	"	-	45,05,396	33,72,007	4,22,381
Salt	1927-28	Railway Maund.	1-4-0	7,93,801	- -	22,23,877	9,92,251
	1928-29	"	"	8,91,046	- -	24,09,044	11,13,808
	1929-30	"	"	8,17,766	- -	22,48,011	10,22,233
Total.	1927-28						17,16,043
	1928-29						20,00,546
	1929-30						21,17,711

B. R. M.

1639/C.B.17-4

Bangalore,

21st October 1930.

My dear Manu Subedar,

I am desired to acknowledge the receipt of your D. O. letter dated 4th September 1930 forwarding a note in respect of salt and to state that the points mentioned therein are noted.

Yours sincerely,

To

Manu Subedar Esq.,

Kodak House, Hornby Road, Fort, Bombay.